eby certify that on September 3, 2004, which is the date I am signing this certificate, I am depositing this correspondence and all identified attachments with the United States Postal Service, first class mail, in an envelope addressed to Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Kiersten Mishalany

Applicant: Sunil Bharitkar, et al.

Serial No.: 09/658,010 Filed: 09/08/00

Title: System and Method for

VARYING LOW AUDIO

FREQUENCIES INVERSELY WITH

Audio Signal Level

Examiner: Justin I. Michalski

Group Art Unit: 2644

Docket No.: 45784-00012

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

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SEP 0 8 2004

Sir:

Technology Center 2600

Transmitted herewith is the following:

- 1. Amendment in Response to Final Office Action Dated June 3, 2004; and
- 2. Return postcard.

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Deposit Account No. 07-1853. Should such additional fees be associated with an extension of time, applicant respectfully requests that this paper be considered a petition therefor.

Respectfully submitted,

Sung I. Oh, Reg. No. 45,583

Attorney for Applicant

Squire, Sanders & Dempsey, LLP

801 South Figueroa, 14th Floor

Los Angeles, CA 90017

Telephone: (213) 689-5176 * Facsimile: (213) 623-4581

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PATENT

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Technology Center 2600

AMENDMENT IN RESPONSE TO FINAL OFFICE ACTION DATED JUNE 3, 2004

Sir:

This Amendment responds to the Final Office Action Dated June 3, 2004 pertaining to the above referenced patent application. Reconsideration of this case is respectfully requested in view of the following amendments to the case and remarks.

Amendments to the Claims are reflected in the Listing of Claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.